

EXPENDITURE ACCOUNT INDEX

Control

<u>Number</u>	<u>Mandatory Accounts</u>	<u>Number</u>	<u>Sub-Account</u>
800	OTHER SERVICES AND CHARGES (Continued)		
		927	
		928	
		930	Repairs and Maintenance 931-939 (Use if breakdown is not desired)
		931	Buildings Repair/Maintenance
		932	Yard and Storage – Repair/Maintenance
		933	Shop Equipment – Repair/Maintenance
		934	Office Equipment – Repair/Maintenance
		935	
		936	
		937	
		938	
		939	
		940	Rentals (Use if 941-943 breakdown is not desired)
		941	Equipment Rental – Road Type
		942	Building Rental
		943	Equipment Rental – Office
		944	Petro Tanks – Registration Fees
		945	Leaking Tank – Initial Fees
		946	Leaking Tank – Corrective Action and Plan Cost
		947	Leaking Tank – Indemnification Cost
		948	Leaking Tank Fines and Penalties
		949	Hazardous Waste
		950	Operating Lease Payments
		951	
		952	
		953	
		954	
		955	Miscellaneous 956-965 (Use if breakdown is not desired)
		956	Safety Expense
		957	Gravel Pit Inspections
		958	
		959	
		960	County Drain Assessments

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Control Number	Account <u>Mandatory Accounts</u>	<u>Number</u>	<u>Sub-Account</u>
800	OTHER SERVICES AND CHARGES (Continued)		
		961	Property Taxes
		962	
		963	
		964	
		965	
		966	State Trunkline Overhead
		967	Overhead - Other
		968	Depreciation and Depletion (Use The following sub accounts if a detailed breakdown is desired)
		.01	Depreciation - Land Improvements
		.02	Depreciation - Buildings
		.03	Depreciation - Road Equipment
		.04	Depreciation - Shop Equipment
		.05	Depreciation - Engineering Equipment
		.06	Depreciation - Yard and Storage
		.07	Depreciation - Office Equipment and Furniture
		.08	Depreciation - Vehicles
		.09	Depletion
		969	
970	CAPITAL OUTLAY	971-989	Individual Sub Accounts are Suggested for the Following Account Numbers.
	Expenditures, which result in the acquisition of or addition to, fixed assets. Point off the following account numbers to designate various sites or equipment.		
		971	Land
		972	
		973	
		974	Land Improvements – County Work
		975	Buildings
		976	Road Equipment
		977	Shop Equipment
		978	Engineering Equipment

EXPENDITURE ACCOUNT INDEX

970	CAPITAL OUTLAY (Continued)		
		979	Yard and Storage Equipment
		980	Office Equipment and Furniture
		981	
		982	
		983	
		984	
		985	
		986	
		987	Depletable Assets – Can be pointed off as needed
		988	
		989	
990	DEBT SERVICE	991-998	
		991	Principal
		992	
		993	
		994	
		995	Interest
		996	
		997	
		998	
999	OPERATING TRANSFERS (OUT)		

FUNCTION CODE USAGE

The function index presented in this manual is based primarily on functions and function codes used by the Michigan Department of Transportation. Counties which have a state trunkline maintenance contract with MDOT should use the codes presented under Road and Structures Maintenance Function Codes for all expenditures charged to state trunkline maintenance.

For all other expenditures, use of the function index is optional as the index is intended to be used only as a guide. Road commissions may assign additional functions and function codes to whatever detail they want.

FUNCTION CODE INDEX

ROAD CONSTRUCTION AND PRESERVATION FUNCTION CODES

<u>Function Code</u>	<u>Function Name</u>
001	Engineering
002	Surveying and Plans
003	Right-of-Way
004	Clearing and Grubbing
005	Tree Removal
006	Traffic Control
007	Grading
008	Drainage/Ditching
009	Sub-Grade
010	Surface
011	Seeding and Mulching
012	Shoulders
015	Structure
016	Guard Rail
017	Excavation

FUNCTION CODE INDEX

ROAD AND STRUCTURES MAINTENANCE FUNCTION CODES (Continued)

<u>Function Code</u>	<u>Function Name</u>
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Road Routine and Preventive Maintenance

100	Dust Control
104	Seal Coating
109	Surface Maintenance
119	Shoulder Maintenance
121	Trees and Shrub Removal
122	Drainage and Backslope
124	Roadside Clean Up
126	Grass and Weed Control
128	Culverts and Underdrain
129	Non-Motorized Trails
130	Guard Rail and Guard Rail Posts
132	Sweeping and Flushing
133	Tourist Facility Maintenance (State Trunkline)
134	
135	
137	Right-of-Way Fence Repair
138	Tourist Facility Maintenance (County Road)
139	Other Routine Maintenance
141	Winter Maintenance Operation
144	Winter Maintenance Patrol
149	Other Winter Maintenance